of 4 & A

To:

(1) The Chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601

(2) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.)

(3) The Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004

(Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq.,

Linda Riffkin, Esq., and Tracy Hope Davis; Esq.)

(4) Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.)

Oppose to the Debtor's Objection to Disallow Claims

Court Name:

United States Bankruptcy Court Southern District of New York

Debtor:

Lehman Brothers Holdings Inc.,

Case Number:

Chapter 11 Case No. 08-13555 (JMP)

Title of Objection:

Forty-Second Omnibus Objection to Claims (Late-Filed Lehman Programs

Securities Claims)

Claim Number:

65032

Name of Claimant:

Fok Yim Sheung, Floria

Address:

26H, Block 13, Yuet Wu Villa, Tuen Mun, Hong Kong

Telephone:

(852) 24578804

(852) 94516152

Email:

knjbbs@yahoo.com

Basis for the amount of Claim: US100,000 face value on the LBH structured note with ISIN 034482993, with depository blocking reference 6014890 and with depository account number 92057

Reason why the Claim should not be disallowed: I have posted out the completed standard "Proof of Claim" form on 18 September 2009 well before (more than seven weeks) the deadline of 2 November 2009. It normally takes less than a week for a letter from Hong Kong to New York. I am now attaching a copy of the letter which clearly indicated a postal stamp chop of 21 September 2009 from Hong Kong.

Yours sincerely,

(Fok Yim Sheung, Floria)

24 September 2010

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re

LEHMAN BROTHERS HOLDINGS INC., et al.,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

LBH OMNI42 09-13-2010 (MERGE2,TXNUM2) 4000111977 MAIL ID *** 0033298783 *** BSIUSE: 236

FOK YIM SHEUNG, FLORIA 26 H BLOCK 13 YUET WU VILLA TUEN MUN, HONG KONG

THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.

IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION, PLEASE CONTACT DEBTORS' COUNSEL, CASEY BURTON, ESQ., AT 214-746-7700.

NOTICE OF HEARING ON DEBTORS' FORTY-SECOND OMNIBUS OBJECTION TO CLAIMS (LATE-FILED LEHMAN PROGRAMS SECURITIES CLAIMS)

Ond the second		
CLAIM TO BE DISALLOWED & EXPUNGED		
CLAIM Creditor Name and Address: FOK YIM SHEUNG, FLORIA 26 H BLOCK 13 YUET WU VILLA TUEN MUN, HONG KONG	Claim Number:	65032
	Date Filed:	11/6/2009
	Debtor:	08-13555
		UNSECURED: \$ 100,000.00
	Classification and Amount:	01.020
City officiates		

PLEASE TAKE NOTICE that, on September 13, 2010, Lehman Brothers Holdings Inc. and certain of its affiliates (collectively, the "Debtors") filed their Forty-Second Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

The Objection requests that the Bankruptcy Court expunge, reduce, reclassify, and/or disallow your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED on the ground that said claims(s) violate the Bankruptcy Court's July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the "Bar Date Order") [Docket No. 4271], as they were filed after the November 2, 2009 bar date. Any claim that the Bankruptcy Court expunges and disallows will be treated as if it had not been filed and you will not be entitled to any distribution on account thereof.

If you do NOT oppose the disallowance, expungement, reduction or reclassification of your claim(s) listed above under CLAIM(S) TO BE DISALLOWED & EXPUNGED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

If you DO appose the disallowance, expungement, reduction or reclassification of your claim(s) listed above under

Date.

In Re:

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone NOV 06 2009

__...vinue HC

tem York, NY 10150-5016